App. F. IX-4

Previous References

1931-8 (J.1)

File No. 18-31

Serial Nos. 1-8.

Later References

Preserved

Destroy preserve

General and Revenue Secretariat.

Serial Nos. 1 to 40

Preserved

Part B for July 32

SUBJECT.

Recognition of the Mysore Auditors Certificate for the Grant of Diploma of C. D. A

J 187 of 12-7-32

From Sri B. Subba Rao The Regr Mysore

Requesting that his application for recognition of Certificate may be forwarded to Govt for Accountancy

Letter no 11545 dt 12/11/31 from the
Regr. Mysore enclg forwarding an applica-
tn original from Mr B R Subba Rao, Lectur
in History, Mt Allys. Mysore. for the grant
of a diploma in Accountancy, Bombay
(1) This has perhaps to be dealt with in
the Joint Stock Section of the Dept Branch
May this be transferred there for disposal
Subd

2 yes
26/11

Ex
25-11-31

3 Supt. Dept. Br. with compts.
26-11-31

The applicant is a lecturer in the Intermediate college Ujjain. The application has to be forwarded by the University section ~~A regarding the inclusion of the State for the purpose of recognition~~ Action for the inclusion of the State for purposes of recognition in Bombay may also have to be taken in the Edn Dept Submitted for orders

K.D.
1.XII.37

8 What the applicant has asked for is that "to secure the necessary exemption through the inclusion of the State for purposes of rec his application may be recommended for the grant of a Diploma. Whether it is necessary to take steps to secure exemption by getting the Mysore State included for purposes of recog to a limit for others - If this is not considered necessary the application may be transferred to the University Section for forwarding the same to the addressee.

1.III.37

the rules and see if a recommendation based on general
grounds may be made to remove the existing restriction
so far as our State is concerned. We may perhaps
consult the I.T. Commr & Rg. of Joint Stock Companies
&c. MK 7/12

8/12

10

Forwarded to the Registrar Joint Stock Companies
for favour of opinion on the point raised
in para 9 of the Note.

BC

B Munkundayya
9/12/31
For Secy

11

Memo No. U.O. 1/31-32 Dated 10th March 1932.

Returned, with compliments.

12 2. A recommendation may be made to the Government Diploma in Accountancy Board to recognise the Auditor's Certificates granted by the Mysore Government in their awarding of G.D.A. Diplomas to Mr. B. R. Subba Rao and to others who are similarly situated. There is no doubt that if this recognition is obtained and the Mysore State is included among other local Governments in British India, the scope for work and the prospects for the Mysore auditors will be considerably widened, as

the holders of the said Diploma are entitled to get Permanent unrestricted Certificates from any local Government in British India entitling them to audit the accounts of Companies throughout British India. There will be a reciprocal advantage for the auditors in British India who hold permanent unrestrict Certificates. Both are beneficial consequences to all concerned.

3. The Board may also be moved to grant Diplo to those persons who, prior to obtaining Auditor's Certificates from our Government, had passed the G.I Examination and held the said Certificates for a pe of not less than three years. Most of these perso are graduates and M.A's who have gathered sufficien experience in account matters in the Comptroller's Office.

D. Ramanujam

REGISTRAR

Recognition of the Mysore Auditors' Certificate for the grant of the Diploma of Q.D.A.

[App. F. III—2

General and Revenue Secretariat

J.S. File No. 18 of 1931. (5

Serial No.

16 Draft noted (1) For approval 16/3/32.
(2) Dep. Secy)

18/Stne
18/3
2/18/3

TYPE SECTION
18. MAR. 1932
SECT.

10 K.S. Iyer Esq.

2 D 4827 d 22-3-32

Invites his views on the question of recognition of the Mysore Auditor's certificate for the grant of the diploma of the Q.D.A. and of granting diplomas to those persons who, prior to obtaining Auditor's certificate, had passed the Q.D. exam, and held the certificate for a period of not less than three years

3. From Mr. K.S. Iyer dy 27.3.32

States that no purpose will be served by addressing the Board at Board but that the matter has to be taken up with the Govt. of India, that the new All-India Regulations have been published in the Gazette of India of the 26th instant & that it may be possible to take up the question under the new Regulations next month.

of India referred to in the letter
Rotary
Refee. para 15 supra. ~~Govt. Rule 2 (b) city is given~~
~~that the Exemption Certificate of Territorial~~
~~above~~ ~~One~~
MS 31/3

20 Submitted with reference to para 15
Supra for kind perusal of
H.E. Lord Irwin's letter & form of order

(Dev. Secy) 31/3

21 Please put up the Gazette of India
mentioned in Mr K.S. Lyon's letter.

MS 1/4

22 It is in the file — Vide flag H

(Dev. Secy) 2/4/32

23 Please bring up. MS 2/4

2/4

From K. Subramania Aiyar Esq

Dt. 12.4.1932

Requests that a typist may be sent to his residence between 8 & 9 am. as morning so that he may dictate his replies

V/ Dev. Secy's order thereon:-

"Please comply early"

(Sd/-) B.T.K
14.4.32

Subd. - The Registrar may be requested to arrange to send a Steno Typist

KD 18/4/32

28 Perhaps one can be sent to the Secretariat

Dev. Secy) V/ Please counsel. Rs

19/4/32

M
21/4

Ref. with compts) 30 Typing Section

21/4/32

PL arrange to send a Steno Typist to Mr. K.V. Iyer's residence tomorrow morning.

KVV 21/4.

31 At present there are no Steno Typists in the Typing Section, one of the Reporters may kindly be sent to the house of Mr. K.V. Iyer.

From Mr. K. S. Aiyar.

Dated 26.4.32.

Forwards his Note (1) on the subject of bolders of the Mysore Govt. Auditor's Certificate & getting the Govt. of Mysore treated as 'Local Govt' under the G. D. A. Regns and (2) the admission of students of the Govt. Institute of Commerce to the Bombay G. D. A. Exams & to the first E under the new rules

Note I may perhaps be sent to the Education Branch for being dealt with there, as it relates to the Govt. Institute of Commerce, Bangalore

37 Action will have to be taken on Note I in this Section

38 Submitted for perusal (vide para 15)

27/4
Dy. Secy)

29/4/32

39 Please acknowledge the letter from K. S. Aiyar first with our best thanks for the trouble taken. Then submit.

Resubmitted (Ref para 39 ante)

As will be seen in the files linked below, the question is being worked up in the Education Branch. It is for orders if ~~these dealt files~~ papers may be transferred there since the copy of the "Gazette of India" is also required in that branch for reference

HD MSP
9/5/32
(W. Seay)

9/5/32

The questions raised in this file are different from those dealt with in the linked file Please trace up

MS
12/5

I Rem to's orders at 12/5

Submitted with reference to para 15 ante.

In regard to the inclusion of the Mysore Govt among "Local Govts" so far as Auditors' certificates and the Register of Accts' are concerned, it is submitted that the Mysore Govt will have to be prepared to surrender to the Govt of India, as per Govt of India Notification dt 26. 3. 32, their right of issuing Auditors' certificates as all other Local Govts are expected to do. This would mean that the Mysore Auditors' who have now some chances of work will perhaps lose

to whom the Govt of India may issue
the certificates And a number of outsiders
will flock in and block the way of the
Mysoreans. Mr. K. S. Iyer has clearly explained
the whole position in paras 3, 4 & 5
of his Note I. As explained by Mr Iyer in
para 6 of his Note I, if Mysore Govt should
consent to forego their right of issuing
certificates by surrendering the ~~certificates~~ powers
to the Govt of India it will confer distinct advantage
on holders of Mysore Govt and minor certificates
under proviso (1) to Rule 36. But the number
that will be benefitted will perhaps be very
few. ~~And~~ The benefit that might thus
be gained in the case of a very few
people will be perhaps incommensurate
with the disadvantages accruing to a
host of Mysoreans now holding certificates
and those who may come into the fold later on.

88
4/7/32
MS

(H.V. Levy) Mr. K. S. Iyer's letter of 21st April
Explains the position clearly. It
does not seem worthwhile to pursue
the matter. The disadvantages are greater
than the advantages.

Draft Subm. for Approval.

9/7/32

9/7

To Mr. B. Subba Rao this'
The Regr M. University
D 187 dt 12.7.32

Informs that ~~this~~ application of ~~Mr B R Subbarao~~ cannot be forwarded to the Govt Accountan Board as the Regulations re-to issue of the Diploma do not pers of compliance with his request and that it is not possible to suggest any modification of the submitted for orders as to whether any action is necessary on the limited fil.

21/7/32

No action is necessary.

22/7/32

Uni 34-31

University of Mysore.

(1)

No. 11595
Enc. B

Office of the Mysore University,

Dated Mysore, 12 November 1931.

EDUCATION BRANCH 13. NOV. 1931

FROM

V. GOPALASWAMI AIENGAR, ESQ., M.A.,
Registrar, Mysore University,
Mysore.

Uni 94-31-1

To

R.Ranga Rao, Esq., B.A.,B.L.,
Chief ~~Secretary~~ *Secretary to the Government of*
His Highness the Maharaja of Mysore,
Bangalore.

SIR,

JS 18-31-1

RB 13/11/31

I am directed to forward herewith for favour necessary action an application in original dated the 28th October 1931 with the marginally noted enclosures received from Mr.B.R.Subba Rao, Lecturer in History, Intermediate College, Mysore (received through the Superintendent of the College) praying for the grant of a Diploma in Accountancy, Bombay.

1.Application addressed to the Secretary, Govt.Diploma in Accountancy Board Sydenham College of Commerce, Bombay

2.Copy of Regulation, sanctioned by Govt.of India in their order No.247 of 6th March 1919.

I have the honour to be,

Sir,

Your most obedient servant,

Registrar.

B. R. Subba Rao, M.A., Dip-in-Com.,
Lecturer, University of Mysore.

Mysore, 20th October 1931.

The Chief Secretary to the Government of His Highness the Maharaja
Of Mysore,
Bangalore.

Through

The Registrar,

University of Mysore, Mysore.

Sir,

I beg to submit herewith my application addressed to the Secretary, Government Diploma in Accountancy Board, Bombay for favour of being forwarded with your kind recommendation. I may be permitted to state that the rules governing the grant of temporary Auditor's certificates in the state are similar those in force in the British Indian provinces. The distinction made under Regulation No. 15 referred to in my application (Copy of the Regulation enclosed) has been acting as a great hardship by preventing me to obtain the Diploma even though I have passed the examination prescribed under the Regulations ~~xxx~~ and have the required practical training; the audit practice being in Mysore State and not in British Indian Provinces appears to act as a bar for obtaining the Diploma. By securing the necessary exemption through the inclusion of the State for purposes of recognition, I request that my application may kindly be recommended for the grant of a diploma.

Thanking you,

I beg to remain, Sir,

Your most obedient servant,

B R Subba Rao

Lecturer, Intermediate College.

B. R. Subba Rao, M.A., Dip-in-Com.,
Government Certified Auditor
and
Approved Income-tax Accountant,
Lecturer, University of Mysore.

Mysore, 28th Oct. 1931.

The Secretary,
Government Diploma in Accountancy Board,
Sydenham College of Commerce, Bombay.

Subject: Prayer for the issue of a Diploma in Accountancy under Regulation No. 15 sanctioned by the Govt. of India in their Order No. 247 of 6th March 1919.

Sir,

In submitting my prayer on the above subject I beg to state that I sat for the G. D. A. Examination in the year 1929 taking Madras as centre and was declared by the Board to have passed the examination held in April 1929 Reg. No. 550 of 1929). I have also been holding an Auditor's certificate issued and renewed by the Government of His Highness the Maharaja of Mysore under the Companies' Regulation of 1917 since the year 1928, i.e. for a period of nine years. It would thus appear that I was not only practising as an Auditor of Companies at the time I sat for the examination in 1929, but that I have been still practising as such continuously for over nine years till now. During this period I have audited the accounts of joint stock companies, co-operative banks and societies, industrial undertakings, hostels, school accounts, public libraries etc. in the State.

Besides I have worked during the above period as the Head Master of the Government Commercial School at Mysore besides having served asa member of the Board for Commercial Education and Examinations in the State for the last seven years in addition to membership on several sub-committees appointed by the above Board. For the last two years I have been entrusted

with lecturing work in Accountancy for the B. A. (Hons) and B.Sc.(Hons) classes in the University College at Mysore.

In support of my applications I wish to state that the issue of Auditors' Certificates in the State of His Highness the Maharaja of Mysore is governed by the same restrictive regulations and rules that are at present in force in the neighbouring British Indian provinces. While the possession of a certificate issued by the Civil and Military Station forming portion of Mysore territory is recognised for the issue of a diploma referred underRegulation No. 10 referred to above, I request you to be good enough to place my application with your recommendation before the Board for the grant of the necessary diploma. The Board may kindly be moved to declare my eligibility for the diploma in view of the special circumstances referred to above. I may be permitted to add that in regard to entrance for the several competitive examinations, the concessions enjoyed by British Indian subjects (subjects in British Indian provinces) are extended to the subjects residing in the State of Mysore.

In view of the impending changes consequen t on the re-organisation of the courses leading up to R. P. A. examinations, I very much request that my case may be treated, if necessary, as a special case and my request be favourably considered by the Board as I was born a certified Auditor at the time I sat for the examination and has been continuing as auditor for the last nine years. My present certificate is current till the end of June 1952.

Thanking you,

I beg to remain, Sir,

Your most obedient servant,

P.R. Sadagopa

THE GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.

Regulations sanctioned by the Government of India, in their No. 247 of 6th March 1919, and notified by the Government of Bombay in their No. 4751 of 17th October 1919. The holder of this Diploma has been declared by the Government of India to be eligible for the *award of a permanent Unrestricted Auditors certificate* under the Indian Companies Act, 1913.

1. The diploma in accountancy of the Sydenham College of Commerce and Economics, Bombay, will be awarded by the Government of Bombay, on the recommendation of the Accountancy Diploma Board, to a candidate who has proved to the satisfaction of that Board—

First.—That he has passed (1) the examination of the Accountancy Diploma Board in accordance with the regulations laid down in paragraphs 2 to 11, or (2) the examination prescribed for the Degree of Bachelor of Commerce of the University of Bombay with Advanced Accounting and Auditing as his special subject.

Secondly.—That he has received adequate practical training in accounts as prescribed in regulations 12 and 13; and

Thirdly.—That he bears a good moral character, and has attained the age of 23.

Holders of this Diploma will be styled "Government Diplomates in Accountancy" (G.D.A.)

I.—Examination for the Diploma in Accountancy.

2. The examination for the Diploma in Accountancy will be held in Bombay and in such other centres in the different provinces of India as may be selected in consultation with the local Government, commencing on the second Monday in April every year or such other day in April as may be notified in January of that year.

3. Applications for admission to this examination must reach the Secretary to the Accountancy Diploma Board, Bombay, before the 31st January immediately preceding the date of the examination with a fee of Rs. 50 per candidate.

4. A candidate for admission to this examination must have passed the Matriculation Examination of an Indian University or the School Final Examination conducted by a local Government or any other examination which, in the opinion of the Accountancy Diploma Board, is equivalent to these, and, subject to regulations 5 and 6, must produce a certificate in the prescribed form from the head of an institution recognised by the Accountancy Diploma Board that he has, subsequent to passing such an examination, studied for a period of two academic years at such an institution and is fit to present himself for the examination, provided that no such certificate shall be required from a graduate of one of the Universities of India or of the United Kingdom.

5. A candidate who has received an adequate practical training in accounts, as defined in regulation No. 12, for a period of not less than two years shall be eligible to appear for the Diploma examination of this Board up to the year 1922, without being required to produce a certificate of attendance at a recognised institution.

6. Every holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall be eligible for admission to the examination for the Diploma in Accountancy, even though he may not satisfy the conditions laid down in regulation No. 4.

7. Candidates for this examination will be examined in the following subjects:—

A. Accountancy and Auditing:—

(1) The principles and practice of book-keeping and accounts including a knowledge of the systems of accounts in use in different classes of business.

(2) Auditing.

B. Mercantile Law:—

(i) The Indian Law relating to Joint Stock Companies, Life Assurance Companies and Provident Insurance Societies.

(ii) The Indian Law relating to Contracts, Negotiable Instruments, Insolvency and Arbitration.

(iii) Charter Parties, Bills of Lading, Fire and Marine Insurance

(iv) The main provisions of the Indian Stamp and Limitation Acts relating to the above.

8. (*a*) Three papers of three hours each will be set in accountancy and auditing as detailed below:—

1st paper—General Accounts.

2nd paper—Special Accounts.

3rd paper—Auditing.

(*b*) Three papers of three hours each will be set in mercantile law as detailed below:—

1st paper—The Law of Contracts and Arbitration.

2nd paper—Company and Insolvency Law.

3rd paper—Negotiable Instruments, Bills of Lading and Insurance.

9. To pass the examination, a candidate must satisfy the Board that he possesses an adequate knowledge of each of the two subjects referred to in Regulation No. 7.

10. Failure to satisfy the Board will not disqualify the candidate from presenting himself at a subsequent examination on a new application being forwarded and a fresh fee paid.

11. As soon as practical after the conclusion of the examination a list of successful candidates will be published arranged in alphabetical order, such of them as have passed with distinction being placed in the first class.

II.—Practical Training in Accounts.

12. A candidate for the diploma in accountancy shall, subject to regulation 13, be required to prove to the satisfaction of the Accountancy Diploma Board that he has, for the period specified below, served as an apprentice or as an assistant to (1) a Chartered Accountant, (2) an Incorporated Accountant, or (3) the holder of a permanent auditor's certificate under the Indian Companies' Act, 1913, approved by the Local Government of the Province where he is practising:

(*a*) Five years, in the case of candidates exempted under regulation No. 5 from the production of a certificate of attendance at a recognised institution, inclusive of the practical training in accounts received by them prior to their appearing for the diploma examination of this Board.

(*b*) Three years, in the case of students of a recognised institution (other than University graduates) over and above the two years that they have attended a recognised institution under regulation No. 4.

(*c*) Three years, in the case of graduates of one of the Universities of the United Kingdom or of India.

13. The holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall, on passing the Diploma Examination of this Board under Regulation 6, become eligible for the diploma in accountancy without any further proof of practical training in accounts.

14. The Accountancy Diploma Board shall have power to frame bye-laws providing for the recognition of accountants, the admission and registration of apprentices under Regulation No. 12, and the recognition of institutions under Regulation No. 4.

Books recommended—

L. R. Dicksee's Advanced Accounting. Spicer and Pegler's Book-k and Accounts.

L. R. Dicksee's Auditing. Spicer and Pegler's Practical Auditing.

Dr. A. E. Sprague's Insurance Companies' Accounts.

J. J. McLauchlan's Book-keeping of a Life Office.

Smith's Mercantile Law, Vol. I; Stevens' Mercantile Law.

S. R. Davar's Indian Mercantile Law and S. R. Davar's Indian Company Law.

These books are named as helpful to the students, but are not prescribed as obligatory.

Office of the Accountancy Diploma Board,
Sydenham College of Commerce Building,
Hornby Road,
Bombay, 4th October 1924.

M. L. TANNAN,
B.Com. (Birm.), Bar.-at-Law,
Secretary.

INSTRUCTIONS TO CANDIDATES FOR

THE GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.

Regulation No. 2.—

Bombay, Madras, Calcutta, Allahabad and Rangoon, have *at present* been selected as centres for the examination.

Regulation No. 4.—

(*A*) *Examinations equivalent to Matriculation.*—Examination recognized by an Indian University as equivalent to the Matriculation or Entrance examination of that University will be recognized as such by the Accountancy Diploma Board under this Regulation. If the candidate has studied for one or more terms in a College affiliated to an Indian University, a certificate to that effect signed by the Principal of that College will be accepted as proof of the candidate's eligibility for the Diploma course. The previous orders of the Board must be secured by the candidate in other cases.

(*B*) Examinations recognized by the Accountancy Diploma Board as equivalent to Matriculation under Regulation No. 4 :—

(1) An examination that qualifies a candidate for becoming an articled clerk to a Chartered or Incorporated Accountant under their Regulations.

(2) An examination that has been recognized by a Statutory Indian University or the Mysore University as qualifying the candidate for admission to University courses of study, inclusive of the following :—

(*a*) The European High School Examination.

(*b*) The Oxford and Cambridge Senior Local examinations, if the selected subjects include English, Second Language, History and Geography, Mathematics, and a Science subject.

(*c*) The Simla School Leaving Certificate examination in all the compulsory subjects and in optional group (*a*) if a candidate has gone through a course of elementary science.

(*d*) The Bombay Joint Board School Leaving examination, accepted by the University as equivalent to Matriculation.

(*C*) Examinations recognised by the Accountancy Diploma Board as equivalent to the School Final examination under Regulation No. 4 :—

(*a*) The School Leaving or other examination *on the passing of which* the candidate becomes eligible for a permanent appointment in British Government service.

(*b*) The Full Senior Commercial Certificate of the London Chamber of Commerce in all the subjects prescribed for such a full certificate.

(*c*) The Completed Secondary School Leaving Certificate of Madras, Mysore or Travancore, provided the candidate has secured forty per cent. of the full marks in English, and thirty-five per cent. of the full marks in (1) Arithmetic or Elementary Mathematics and (2) three other subjects.

(*D*) *Attendance certificate.*—The attendance ought to be in an Institution *specially* recognized by the Accountancy Diploma Board for purposes of this Diploma. The candidate is required to have attended three-fourths of the number of days on which lectures were delivered in each of the two academic years. Should his attendance in either of the two years have fallen short of three-fourths, that particular year will not be counted as a portion of the two years' attendance prescribed by this Regulation. If he has attended the prescribed number of lectures in each of the two academic years, but has not been certified as fit to present himself for the examination, he will not be required to attend lectures for a third year, but will merely be required to satisfy the Principal about his fitness to appear for the examination, and to submit his application through the Principal. He may undergo practical training in accounts during such third year, and such training will be counted as a portion of the three years' training prescribed by Regulation 12 (*b*).

The list of institutions which are at present recognized by the Accountancy Diploma Board to prepare candidates for the examination, is as under :—

(1) The Sydenham College of Commerce and Economics, Hornby Road, Bombay; (2) Davar's College of Commerce, Appollo Street, Bombay; (3) Batliboi's Accountancy Training Institute, Esplanade Road, Bombay; (4) The Government Institute of Commerce, Madras; (5) The Government Commercial Institute, Calcutta; (6) The Faculty of Commerce, Lucknow University, Lucknow; and (7) The Government of Burma Accountancy Institute, Rangoon.

(*E*) The fee of Rs. 50 must reach the Secretary to the Accountancy Diploma Board, Hornby Road, Fort, Bombay, on or before 31st January. *Fees paid in will on no account be refunded.*

Regulation No. 5.—

This regulation was in force only up to the year 1922, as is clear from the regulation itself. No Candidate can at present be allowed to appear for the examination under this regulation.

Regulations Nos. 6 and 13.—

When the holder of a *temporary* auditor's certificate applies for the examination under Regulation 6 or for the Diploma under Regulation 13, the period for which the auditor's certificate was granted must not have expired. An application from such a candidate submitted after the expiry of the period for which the certificate was granted will not be accepted by the Board.

Regulation No. 12.—

Practical training.—Every candidate entering on the course of practical training prescribed by this Regulation must submit to the Accountancy Diploma Board an application for the recognition of such practical training in the prescribed form, copies of which can be had at the office of the Board, Hornby Road, Bombay, such applications must be submitted within sixty days of the commencement of the practical training.

The practical training must be under a Chartered or an Incorporated Accountant or a certified auditor, working as a Public Accountant. It is immaterial whether the candidate has paid a premium for such training or is in receipt of a salary. It is essential that he should be a full-time apprentice and should not be engaged in any other work during the usual office hours.

Chartered and Incorporated Accountants may take and train apprentices without the previous permission of the Government. The holder of a *permanent* (whether restricted or unrestricted) auditor's certificate granted by a Local Government, may take and train apprentices, provided he is specially empowered in that behalf by the Local Government of the Province where he is practising. The mere fact that he holds a permanent auditor's certificate will not empower him to take apprentices.

The apprenticeship may be served partly under one and partly under another practising accountant, provided it is in each case reported to and recognised by the Accountancy Diploma Board.

Regulation No. 12 (b).—

The practical training in accounts prescribed by this regulation may be (1) partly before and partly after, or (2) wholly before, or (3) wholly after the candidate passes the Diploma examination of this Board. The course prescribed for an under-graduate covers five years, viz., two years as a student of a recognized Institution, *plus* three years' apprenticeship. The practical training in accounts, if any, received by an under-graduate during his two years' attendance at a recognized Institution will, therefore, not be reckoned as a portion of the three years' apprenticeship prescribed by this regulation.

Regulation No. 12 (c).—

At least two out of the three years' apprenticeship prescribed for graduates must be served after they become graduates.

Number of Apprentices.—No practising Accountant will be authorised to take and train *more than two apprentices at a time*. But a Chartered or an Incorporated Accountant, in public practice, may, in special cases, be permitted by the Accountancy Diploma Board to take and NOT more than *four apprentices* at a time.

Auditor's Certificate.—No permanent unrestricted Auditor's certificate will be granted by any Local Government or Administration to a person who does not hold the Government Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay. Holders of the Diploma have to apply for a permanent unrestricted Auditor's certificate to the Local Government of the Province where they intend to set up practice.

By order of the Accountancy Diploma Board,

M. L. TANNAN, B.Com. (Birm.), Bar.-at-Law,
Secretary.

Hornby Road,
Bombay, 4th October 1924.

Appendix F G—1]

SUBJECT .....

.....

.....

Section 35
File No. 18-31
Serial No. 2

Diary No. of letter replied to .....

No. G. 4827

To K. S. Dyer Esq

General and Revenue Secretariat

( )

the *193*

Dear Sir,

It is proposed that a recommendation ~~may~~ be made to the G.D.A. Board, Bombay to recognize the Auditors' certificates granted by the Mysore Govt. in their awards of the G.D.A. diplomas to their successful Candidates. If the Mysore State is included among other local Govts whose auditors' certificates are recogn. for the purpose of the grant of the Diploma, it will enable these Mysore G.D.A's to hold permanent appointments. It is also proposed to move Board to grant diplomas ~~to the Candidates~~ to those persons who, prior to ~~the~~ obtaining Auditors' certificates from the Govt. of

Date of issue 22-3-32

Signed by Mr. B.T.K

List of enclosures .....

Copied by 9/3

Examined by .....

Mysore, had passed the G. D. A exam^n
& held the Certificates for a period of
~~not less than~~ less than three years ~~is required~~
~~that the~~ ~~Govt~~

I am desired to request
~~You~~ ~~to be~~ so good as to favour
~~furnish~~ Govt with your views
~~and advice~~ in the matter of your early conclusion
Thanking you in anticipation.
~~Yours~~ Yours faithfully

M

Dev. Secy
16/3/32

K. S. Hegde

Bombay House. Kanderpur. S.C

K. SUBRAMANI AIYAR, B.A., F.S.A.A.
INCORPORATED ACCOUNTANT (LOND.)

"BOMBAY HOME"
SHANKAR MUTT ROAD, BASAVANGUDI

GEN. P366

Bangalore 27.3.32

DEVELOPMENT SECTT.
28. MAR. 1932

Development Secretary J.S 18-31-3
to the Govt of Mysore Bangalore

Dear Sir,

Your D.O. No D. 4827 of 22.3.32.

28/3 No purpose will be served by your addressing the Bombay G.D.A. Board on the matter, as that Board cannot go beyond the powers granted to them by the Regulations. The G.D.A Regulations were sanctioned by the Govt of India after consulting all the Provincial Governments & notified by the Govt of Bombay. The matter referred to by you was considered a few years ago by the Bombay Govt & a relaxation of the Regulations was then made. The reply was a telegram sent to your Govt-then.

This is a matter which must be taken up both the Govts of India who alone have the power to enlarge the scope of the Regulations. The difficulty that arose on the last occasion was the recognition of medical certificates granted by various Indian States - like Travancore Baroda, Gwalior etc.

The new All India Regulations have I learn just been published in the Gazette of India of 26th inst. It may be possible to take up this question under the new Regulations very shortly.

Appendix F G—1]

SUBJECT .....

.....

.....

Section J.S.
File No. 18-31
Serial No. 4

Diary No. of letter replied to .....

No. D. 5078/Genl Gazette.

Dear Sir,

I write refer to the last para. of your letter of the 27th ultimo, I am desired to forward herewith a copy of the Govt. of India Gazette of the 26th ultimo, and to request you to be so good as to favour Govt with further opinion on the matter of obtaining recognition for the Mysore G. D. A's, and ~~suggest~~ what ~~lines~~ action the Govt of Mysore may take in this end in suitable ~~way~~ case.

Yours sincerely

8/4/32

To K. Subramani Aiyar Esq. B.A., F.S.A.A.
Incorporated Accountant.
"Bombay House"

General and Revenue Secretariat

( )

the *193*

Date of issue 9.4.32

Signed by Mc BJK

of enclosures .....

Copied by .....

Examined by .....

J.S. 18-31-S

K. SUBRAMANI AIYAR, B.A., B.L.
INCORPORATED ACCOUNTANT (LONDON)

"BOMBAY HOME"
SHANKAR MUTT ROAD, BASAVANGUDI

13

Bangalore 12. 4. 32

DEVELOPMENT SECRETARIAT
13 APR. 1932

FINANCE & REV. SECRETARIA
14 APR. 1932
3913
DEVELOPMENT BRANCH.

To
The Development Secretary
to the Mysore Government.
Bangalore

Dear Sir

Your D.O. No 5078/69 instant,

If you can send a typist to my residence between 8 & 9 a.m. one morning, I shall dictate my replies to the points raised in connection with the posting of Indian Auditor's certificate Rules & send them on to you with the Gazette of India containing the rules. I have a typewriting machine with me & it will be convenient if a typist comes & calls on me to type the same. My declaration

Please comply early

Yours truly
K. Subramani Aiyar
12/4/32

D 4086 14

GEN. & REV. SECRETARIAT.
27 APR. 1932
DEVELOPMENT BRANCH.

" Bombay Home "
Shankarpuram, Bangalore,
26th April 1932.

J.S. 18-31-6

To

The Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore, Development Dept

DEVELOPMENT SECRETA.
26. APR. 1932

Dear Sir,

113
2674
27/4

With reference to your D.O.No.4827 of 22nd March 1932 and D.O.No.5078 of 9th April 1932, I have the pleasure to send you herewith two Notes on the subjects referred to therein. The first Note refers to the holders of the Mysore Government Auditors' Certificates and getting the Government of Mysore treated as a "Local Government" under the G.D.A. Regulations and under the New Government of India Regulations relating to the Registration of Accountants. The second Note refers to the admission of students into the Government Institute of Commerce, Bangalore for the Bombay G.D.A. Examination and to the First Examination under the New Rules. It refers to representations that will have to be submitted to the Government of India and to the Government of Bombay in that connection.

I return herewith the Gazette of India of 26th March 1932, received with your D.O. No.5078 of 9th April 1932.

Yours Sincerely,

K. T. Aiyar

Incorporated Accountant.

N o t e 1.

All India Register of Accountants.

--:oOo:--

Government of India Commerce Department Notifications of 26th March 1932 and Mysore Auditors Certificates.

The words "Local Government" in these Notifications refer to British Indian Provinces and not to Indian States.

2. British Indian Provinces were issuing temporary and permanent Auditors' Certificates in accordance with the instructions issued from time to time by the Government of India. British Indian Provinces issued Auditors Certificates to persons who were practising as Public Accountants before 1918 without requiring them to acquire the qualifications prescribed by the New G.D.A. Regulations.Local Governments were as a rule prohibited to award Auditors' Certificates to new practitioners unless they qualified themselves under the G.D.A. Regulations.

3. Under the Government of India Notification of 26th March 1932, Local Governments (British Indian Provinces) have been deprived of the power to issue Auditors' Certificates with effect from 1st April 1932. Auditors' Certificates hitherto granted by Local Governments are to be forthwith surrendered to the Government of India, who will issue fresh certificates valid throughout British India and periodically publish in the Gazette of India, the names of the holders of such certificates. If the Government of India is to be requested to treat the Government of Mysore as one of the Local Governments", so far as Auditors' Certificates and the Register of Accountants are concerned and if the Auditors' Certificates granted by the Mysore Government are to be treated as equivalent to Auditors' Certificates granted by "Local

Governments, the Government of Mysore will have to submit to the disabilities imposed on British Indian Provinces (Local Governments) by the new Government of India Notification of 26th March 1932. Unless therefore the Government of Mysore is willing or prepared to surrender to the Government of India their right and privilege of issuing Auditors' Certificates, it will not be in order to request the Government of India to treat the Mysore Government as one of the Local Governments, under the G.D.A. Regulations or the new Government of India Notification which replaces those Regulations.

4. The Bombay G.D.A. Regulations were sanctioned by the Government of India in their No.247/Fin. of 6th March 1919 and notified by the Government of Bombay in their No.4751/Fin. of 17th October 1919 and cannot therefore be altered in any way except by the Government of India. Neither the Bombay Board nor the Bombay Government can place a new interpretation on the words "Local Governments" in the G.D.A. Regulations. If the words "Local Government" appearing in the G.D.A. Regulations are to be made to include "the Government of Mysore", it is only the Government of India that can do so. If the Government of India agree to treat the Government of Mysore as "a Local Government" the disabilities imposed on Local Governments will have to be shouldered by the Mysore Government under the G.D.A. Regulations and the new Government of India Notification.

5. A copy of the G.D.A. Regulations is appended and attention is drawn to Regulations 6 and 13 on pages 1, 2 and 4 of those Regulations. Assuming that the Government of India agree to recognise, under the G.D.A. Regulations, Auditors' Certificates granted by the Mysore Government as equivalent to Auditors' Certificates granted by "Local Governments", the

the following conditions will have to be satisfied by holders of the Mysore Government Auditors' Certificates in order to become eligible for the Bombay Diploma in Accountancy, as there are the conditions imposed on holders of British Indian Auditors' Certificates: - The candidate must have been the holder of an auditor's certificate granted by a British Indian Local Government or by the Mysore Government before he applie for and passed the Bombay G.D.A. Examination and must continue to be the holder of such an Auditors' Certificate at the time of his applying for the award of that Diploma. If there are such cases, it may be worthwhile to request the Government of India to treat the Government of Mysore as a Local Government under the G.D.A. Regulations. If a candidate had been awarded an Auditors' Certificate after he passed the Bombay G.D.A. Examination, he willnot become eligible for the Diploma under the G.D.A. Regulations. So far as I know, Mysore candidates that have passed the G.D.A. Examination have been awarded Mysore Government Auditors' Certificates after they passed the G.D.A. Examination and not before they passed that examination. Unless we definitely ascertain that there are holders of Mysore Auditors' Certificates who have passed the G.D.A. Examination subsequent to their having received such certificates, it would serve no purpose to address the Government of India on the matter.

6. Should the Government of Mysore be willing and prepared to surrender to the Government of India their right to issue Auditors' Certificates with a view to their being treated as a "Local Government" under the New Government of India Regulations, it would confer a distinct right and privilege on the holders of the Mysore Government Auditors' Certificates under proviso (i) to Rule 36. The holders of Mysore Government Auditors' Certificates would in that case not be required to pass the First Examination under Rule 21 (b) but would be required to pass only the Final Examination under Rule 25 (a). They would not be required to

p.t.o.

to serve any period of apprenticeship under the 1st proviso to Rule 36. If the Mysore Government is treated as "a Local Government" under the new Regulations, the holders of Mysore Government Temporary Auditors' Certificates would by merely passing the Final Examination under the new Rules, become immediately eligible for enrolment on the New All-India Register of Accountants and would be placed on a level with Chartered and Incorporated Accountants without serving any period of apprenticeship. They would then become entitled to practise throughout British India. This is an aspect of the question which deserves consideration.

7. The New Regulations do not injuriously affect the interests of students of the Bangalore G.D.A. Classes.

K.S. Aiyar

Shankarpuram,
Bangalore, 26th April 1932.

Incorporated Accountant.

Note 11.

G.D.A. Classes
and
the New Regulations.

Fresh admissions into the G.D.A. Classes in June 1932. The Bombay G.D.A. Examination will for the last time be held in March 1934. It will therefore be advisible to admit in June 1932 a new batch of students for the G.D.A. Examination of March 1934. As candidates who passed the G.D.A. Examination before December 1934 will be required to serve a reduced period of apprenticeship of 3 years under Rule 36, I anticipate a heavy rush of applicants for admission into the New G.D.A. Classes of June 1932. As these new candidates will have only one chance of appearing for the G.D.A. Examination, it is desirable to restrict admission to the best candidates, who have the greatest chances of passing at the first attempt. That a fresh batch of candidates will be admitted in June 1932 will have to be effectively advertised in the months of May and June.

2. R.A. First Examination of April 1934. All the students of the G.D.A. Classes will have to be sent up for the G.D.A. Examination of March 1934, and also the new R.A.First Examination of April 1934, so that if they happen to fail at the G.D.A. Examination they may have the chance of passing the First Examination under the New Rules.

3. Recognition of the Institute by the Government of India. As the Government Institute of Commerce, Bangalore, has been permanently recognised by the Bombay Board, the Government of India continue to recognise it upto 31st March 1933 under the New Rules. An application will now have to be made to the Government of India to continue the recognition of the Bangalore Institute from 1st April 1933 onwards for purposes of the First

Examination under the New Rules. As it will take several months for the issue of final orders on such an application, it is desirable to submit an application at an early date so that students of the Bangalore Institute may appear for the First Examination of April 1934.

4. Bangalore to be made an Examination Centre under the New Rules. An application will also have to be made to the Government of India requesting that Bangalore may be made a centre for holding the First Examination under the New Rules from April 1934 onwards. It is desirable to request the Government of India to hold the First Examination under the New Rules on dates different from the dates on which the Bombay G.D.A. Examination is held in 1934, so as to enable candidates to sit for both the Examinations in 1934.

5. Representation to Government of Bombay for holding G.D.A. Examination at Bangalore in 1934 also. The Government of Bombay have already agreed to hold the Bombay G.D.A.Examination at Bangalore in 1932 and 1933. It is now necessary to request the Bombay Government to hold the Bombay G.D.A. Examination at Bangalore in 1934 also,as 1934 is the last year in which the G.D.A. Examination is to be held.

6. Admissions in June 1933. There will be two batches of G.D.A. students receiving instruction in 1932-33 as at present in consequence of the fresh admissions in June 1932. But as no fresh admissions can be made into the G.D.A. Classes in June 1933 there will be only one batch of G.D.A. students to be taught after June 1933 and the fees recoverable from the G.D.A. students will become halved in 1933-34. But a new class will have to be started in June 1933 to prepare candidates for the First Examination under the New Rules and the fees payable by such students will nearly make up for the loss of fee income

from G.D.A. students in 1933-34.

7. Admissions in June 1934. As there will be no G.D.A. students receiving instruction after April 1934 and the course for the Newly Constituted First Examination covers only one year, the fee income from this Department of the Institute will thereafter become less than half of the fee income of the present G.D.A. Classes. In the first place a lower fee will have to be levied from candidates for the First Examination - say Rs.60/- a year instead of the present Rs.100/- a year - and in the next place there will after July 1934 be only one batch of students paying fees instead of two batches as now. Teaching work, so far as this Section is concerned, will also become halved. A revision of the teaching arrangements for this Section will have to be made with effect from July 1934.

Shankarpuram,
Bangalore, 26 April 1932.

K.S. Aiyar
Incorporated Accountant.

K. SUBRAMANI AIYAR, B.A., F.S.A.A.
INCORPORATED ACCOUNTANT (LOND.)

"BOMBAY HOME"
SHANKAR MUTT ROAD, BASAVANGUDI

Bangalore 26.4.32

The Development Secretary
to the Mysore Government
Bangalore

DEVELOPMENT SECRET
27 APR. 1932

Dear Sir

I enclose a copy of the Bombay
E.D.T. Regulations which I forgot to
send you along with my letter of the
same date to the Mysore Auditor's Certificates
& the E.D.T. Rules

Yours truly
K. Subramani Aiyar

GOVERNMENT DIPLOMA IN ACCOUNTANCY.

Regulations sanctioned by the Government of India, in their No. 247 of 6th March 1919, and notified by the Government of Bombay in their No. 4751 of 17th October 1919. The holder of this Diploma has been declared by the Government of India to be eligible for the *award of a permanent Unrestricted Auditors certificate* under the Indian Companies Act, 1913.

REGULATIONS.

1.* The diploma in accountancy will be awarded by the Government of Bombay, on the recommendation of the Accountancy Diploma Board, to a candidate who has proved to the satisfaction of that Board—

First.—That he has passed (1) the examination of the Accountancy Diploma Board in accordance with the regulations laid down in paragraphs 2 to 11, or (2) the examination prescribed for the Degree of Bachelor of Commerce of the University of Bombay with Advanced Accounting and Auditing as his special subject;

Secondly.—That he has received adequate practical training in accounts as prescribed in regulations 12 and 13; and

Thirdly.—That he bears a good moral character, and has attained the age of 23.

Holders of this Diploma will be styled "Government Diplomates in Accountancy" (G.D.A.).

I.—Examination for the Diploma in Accountancy.

2. The examination for the Diploma in Accountancy will be held in Bombay and in such other centres in the different provinces of India as may be selected in consultation with the local Government commencing on such day in March or April every year as may be specified in that year.

3. Applications for admission to this examination must reach the Secretary to the Accountancy Diploma Board, Bombay, before the 31st January immediately preceding the date of the examination with a fee of Rs. 50 per candidate.

4. A candidate for admission to this examination must have passed the Matriculation Examination of an Indian University or the School Final Examination conducted by a local Government or any other examination which, in the opinion of the Accountancy Diploma Board, is equivalent to these, and, subject to regulations 5 and 6, must produce a certificate in the prescribed form from the head of an institution recognised by the Accountancy Diploma Board that he has, subsequent to passing such an examination, studied for a period of two academic years at such an institution and is fit to present himself for the examination, provided that no such certificate shall be required from a graduate of one of the Universities of India or of the United Kingdom.

5. A candidate who has received an adequate practical training in accounts, as defined in regulation No. 12, for a period of not less than two years shall be eligible to appear for the Diploma examination of this Board up to the year 1922, without being required to produce a certificate of attendance at a recognised institution.

6. Every holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall be eligible for admission to the examination for the Diploma in Accountancy, even though he may not satisfy the conditions laid down in regulation No. 4.

7. Candidates for this examination will be examined in the following subjects:—

A. Accountancy and Auditing:—

(1) The principles and practice of book-keeping and accounts including a knowledge of the systems of accounts in use in different classes of business.

(2) Auditing.

B. Mercantile Law:—

(i) The Indian Law relating to Joint Stock Companies, Life Assurance Companies and Provident Insurance Societies.

(ii) The Indian Law relating to Contracts, Negotiable Instruments, Insolvency and Arbitration.

(iii) Charter Parties, Bills of Lading, Fire and Marine Insurance.

(iv) The main provisions of the Indian Stamp and Limitation Acts relating to the above.

*The Government of India have decided that the Government Diploma in Accountancy should be considered the equivalent of a university degree so far as concerns the minimum qualifications for the examination of candidates for admission to the Indian Audit and Accounts Service, the Imperial Customs Service, the Military Accounts Department and the Indian Railway Accounts Service (G. R., F. D., No. 6901 of 11th September 1929).

8. (*a*) Three papers of three hours each will be set in accountancy and auditing as detailed below :—

1st paper—General Accounts.

2nd paper—Special Accounts.

3rd paper—Auditing.

(*b*) Three papers of three hours each will be set in mercantile law as detailed below :—

1st paper—The Law of Contracts and Arbitration.

2nd paper—Company and Insolvency Law.

3rd paper—Negotiable Instruments, Bills of Lading and Insurance.

9. To pass the examination, a candidate must satisfy the Board that he possesses an adequate knowledge of each of the two subjects referred to in Regulation No. 7.

10. Failure to satisfy the Board will not disqualify the candidate from presenting himself at a subsequent examination on a new application being forwarded and a fresh fee paid.

11. As soon as practical after the conclusion of the examination a list of successful candidates will be published arranged in alphabetical order, such of them as have passed with distinction being placed in the first class.

II.—Practical Training in Accounts.

12. A candidate for the diploma in accountancy shall, subject to regulation 13, be required to prove to the satisfaction of the Accountancy Diploma Board that he has, for the period specified below, served as an apprentice or as an assistant to (1) a Chartered Accountant, (2) an Incorporated Accountant, or (3) the holder of a permanent auditor's certificate under the Indian Companies' Act, 1913, approved by the Local Government of the Province where he is practising :

(*a*) Five years, in the case of candidates exempted under regulation No. 5 from the production of a certificate of attendance at a recognised institution, inclusive of the practical training in accounts received by them prior to their appearing for the diploma examination of this Board.

(*b*) Three years, in the case of students of a recognised institution (other than University graduates) over and above the two years that they have attended a recognised institution under regulation No. 4.

(*c*) Three years, in the case of graduates of one of the Universities of the United Kingdom or of India.

13. The holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall, on passing the Diploma Examination of this Board under Regulation 6, become eligible for the diploma in accountancy without any further proof of practical training in accounts.

14. The Accountancy Diploma Board shall have power to frame bye-laws providing for the recognition of accountants, the admission and registration of apprentices under Regulation No. 12, and the recognition of institutions under Regulation No. 4.

Books recommended—

L. R. Dicksee's Advanced Accounting. Spicer and Pegler's Book-keeping and Accounts.

L. R. Dicksee's Auditing. Spicer and Pegler's Practical Auditing.

Dr. A. E. Sprague's Insurance Companies' Accounts.

J. J. McLauchlan's Book-keeping of a Life Office.

Smith's Mercantile Law, Vol. I; Stevens' Mercantile Law.

S. R. Davar's Indian Mercantile Law and S. R. Davar's Indian Company Law.

* These books are named as helpful to the students, but are not prescribed as obligatory.

M. L. TANNAN,
M.Com. (Birm.), Bar-at-Law, I.E.S.,
Secretary.

Office of the Accountancy Diploma Board,
Sydenham College of Commerce Building,
Hornby Road,
Bombay, 25th January 1932.

INSTRUCTIONS TO CANDIDATES FOR THE GOVERNMENT DIPLOMA IN ACCOUNTANCY.

Regulation No. 2.—

Bombay, Karachi, Madras, Calcutta, Allahabad and Rangoon, have *at present* been selected as centres for the examination.

Regulation No. 4.—

(*A*) *Examinations equivalent to Matriculation.*—Examination recognized by an Indian University as equivalent to the Matriculation or Entrance examination of that University will be recognized as such by the Accountancy Diploma Board under this Regulation. If the candidate has studied for one or more terms in a College affiliated to an Indian University, a certificate to that effect signed by the Principal of that College will be accepted as proof of the candidate's eligibility for the Diploma course. The previous orders of the Board must be secured by the candidate in other cases.

(*B*) Examinations recognized by the Accountancy Diploma Board as equivalent to Matriculation under Regulation No. 4 :—

(1) An examination that qualifies a candidate for becoming an articled clerk to a Chartered or Incorporated Accountant under their Regulations.

(2) An examination that has been recognized by a Statutory Indian University or the Mysore University as qualifying the candidate for admission to University courses of study, inclusive of the following : —

(*a*) The European High School Examination.

(*b*) The Oxford and Cambridge Senior Local examinations, if the selected subjects include English, Second Language, History and Geography, Mathematics, and a Science subject.

(*c*) The Simla School Leaving Certificate examination in all the compulsory subjects and in optional group (*a*) if a candidate has gone through a course of elementary science.

(*d*) The Bombay Joint Board School Leaving examination, accepted by the University as equivalent to Matriculation.

(*e*) The Matriculation Examination of the Osmania University.

(*C*) Examinations recognized by the Accountancy Diploma Board as equivalent to the School Final examination under Regulation No. 4 :—

(*a*) The School Leaving or other examination *on the passing of which* the candidate becomes eligible for a permanent appointment in British Government service.

(*b*) The Senior London Chamber of Commerce Certificate Examination in single subjects if the selected subjects include English, Commercial Arithmetic, Commercial Geography, Book-keeping and Accountancy, and two of the following subjects, *viz.*, Shorthand, Typewriting, Secretarial Practice, Modern Office Appliances and Systems, Banking and Currency.

(*c*) The Completed Secondary School Leaving Certificate of Madras, Mysore, Cochin or Travancore, provided the candidate has secured thirty-five per cent. of the full marks in (1) English, (2) Arithmetic or Elementary Mathematics and (3) three other subjects.

(*d*) The Government Commercial and Clerical Certificate Examination of the Government of Bombay.

(*e*) The Examination of the Staff Selection Board, Madras.

(*f*) The Final Examination of the Government Commercial Institute, Calcutta.

(*D*) *Attendance certificate.*—The attendance ought to be in an Institution *specially* recognized by the Accountancy Diploma Board for purposes of this Diploma. The candidate is required to have attended three-fourths of the number of days on which lectures were delivered in each of the two academic years. Should his attendance in either of the two years have fallen short of three-fourths, that particular year will not be counted as a portion of the two years' attendance prescribed by this Regulation. If he has attended the prescribed number of lectures in each of the two academic years, but has not been certified as fit to present himself for the examination, he will not be required to attend lectures for a third year, but will merely be required to satisfy the Principal about his fitness to appear for the examination, and to submit his application through the Principal. He may undergo practical training in accounts during such third year, and such training will be counted as a portion of the three years' training prescribed by Regulation 12 (*b*).

The list of institutions which are at present recognized by the Accountancy Diploma Board to prepare candidates for the examination, is as under :—

(1) The Sydenham College of Commerce and Economics, Hornby Road, Bombay; (2) Davar's College of Commerce, 80, Esplanade Road, Bombay; (3) Batliboi's Accountancy Training Institute, Churchgate Street, Bombay; (4) †The Coronation Commercial College, Karachi; (5) The Government Institute of Commerce,

* Karachi has been included in the list of centres for the Examination provisionally as an experimental measure for 1931 and 1932.

† Recognized provisionally till the end of the year 1932-33.

Madras; (6) The Government Commercial Institute, Calcutta; (7) The Punjab Commercial Institute, Delhi; (8) *The Government of Burma Accountancy Institute, Rangoon; and (9) †The Joseph's College, Rangoon; (10) The Government Institute of Commerce and Accountancy, Bangalore; (11) The Hailey College of Commerce, Lahore; (12) ‡The Madras College of Commerce, Madras.

(*E*) The fee of Rs. 50 must reach the Secretary to the Accountancy Diploma Board, Hornby Road, Fort, Bombay, on or before 31st January. *Fees paid in will on no account be refunded or reserved for any subsequent examination.*

Regulation No. 5.—

This regulation was in force only up to the year 1922, as is clear from the regulation itself. No Candidate can at present be allowed to appear for the examination under this regulation.

Regulations Nos. 6 and 13.—

When the holder of a *temporary* auditor's certificate applies for the examination under Regulation 6 or for the Diploma under Regulation 13, the period for which the auditor's certificate was granted must not have expired. An application from such a candidate submitted after the expiry of the period for which the certificate was granted will not be accepted by the Board.

Regulation No. 12.—

Practical training.—Every candidate entering on the course of practical training prescribed by this Regulation must submit to the Accountancy Diploma Board an application for the recognition of such practical training in the prescribed form, copies of which can be had at the office of the Board, Hornby Road, Bombay, such applications must be submitted within sixty days of the commencement of the practical training.

The practical training must be under a Chartered or an Incorporated Accountant or a certified auditor, working as a Public Accountant. It is immaterial whether the candidate has paid a premium for such training or is in receipt of a salary. It is essential that he should be a full-time apprentice and should not be engaged in any other work during the usual office hours.

Chartered and Incorporated Accountants may take and train apprentices without the previous permission of the Government. The holder of a *permanent* (whether restricted or unrestricted) auditor's certificate granted by a Local Government, may take and train apprentices, provided he is specially empowered in that behalf by the Local Government of the Province where he is practising. The mere fact that he holds a permanent auditor's certificate will not empower him to take apprentices.

The apprenticeship may be served partly under one and partly under another practising accountant, provided it is in each case reported to and recognised by the Accountancy Diploma Board.

Regulation No. 12 (b).—

The practical training in accounts prescribed by this regulation may be (1) partly before and partly after, or (2) wholly before, or (3) wholly after the candidate passes the Diploma examination of this Board. The course prescribed for an under-graduate covers five years, viz., two years as a student of a recognized Institution, *plus* three years' apprenticeship. The practical training in accounts, if any, received by an under-graduate during his two years' attendance at a recognized Institution will, therefore, not be reckoned as a portion of the three years' apprenticeship prescribed by this regulation.

Regulation No. 12 (c).—

At least two out of the three years' apprenticeship prescribed for graduates must be served after they become graduates.

Number of Apprentices.—No practising Accountant will be authorised to take and train *more than two apprentices at a time.* But a Chartered or an Incorporated Accountant, in public practice, may, in special cases, be permitted by the Accountancy Diploma Board to take and train NOT more than *four apprentices* at a time.

Auditor's Certificate.—No permanent unrestricted Auditor's certificate will be granted by any Local Government or Administration to a person who does not hold the Government Diploma in Accountancy. Holders of the Diploma have to apply for a permanent unrestricted Auditor's certificate to the Local Government of the Province where they intend to set up practice.

By order of the Accountancy Diploma Board,

M. L. TANNAN,
M.Com. (Birm.), Bar-at-Law, I.E.S.,
Secretary.

Hornby Road,
Bombay. 25th January 1932.

* Recognition of the Institute will be withdrawn after the examination of 1932.

† Recognition extended provisionally for two years, i.e., for the examinations to be held in 1932 and 1933.

‡ Recognized provisionally for two years, i.e., for the examinations to be held in 1932 and 1933.

Appendix F G—1]

SUBJECT .....

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Section JS

File No. 68·31

Serial No. 7

er replied to ..... DO No D·5807

To K. S. Aiyar Esq. BA., F.S.A

Incorporated Accountant.

"Bombay Home"

Shanker Mutt Road. Basavangudi

General and Revenue Secretariat

( )

193

ate of issue 7·5·32

Dear Sir,

gned by Mr. B.T. Kesavamurthy

I am desired to acknowledge ~~the~~ receipt of your letter D/26·4·32 forwarding two notes on the subject of the Mysore Auditors' Certificate and Mysore G. O. A. Students, and to convey to you ~~the~~ the best thanks of Government for the trouble ~~taken~~ so kindly taken.

ist of enclosures .....

Yours sincerely

~~Secretary~~

D. O. No. J. 5607

FS 18-31-7

GENERAL AND REVENUE SECRETARIAT,

Dated Bangalore, 6th May 1932.

Dear Sir,

With many thanks the

I am desired to acknowledge receipt of your letter dated 26th April 1932 forwarding two notes on the subject of the Mysore Auditor's Certificates and Mysore G. D. A. students, ~~and to convey to you the best thanks of Government for all the trouble so kindly taken.~~

Yours sincerely,

To

K. Subramani Aiyar, Esq., B.A., F.S.A.A.,
Incorporated Accountant,
'Bombay Home' Shanker Mutt Road,
Basavangudi.

Appendix F G—1]

SUBJECT .....

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Section J-S
File No. 18-31
Serial No. 8

Diary No. of letter replied to .....

No. D.187

To Mr B. R. Subba Rao,
Lecturer in History, Intermediate College, Mysore,
thro' the Registrar, Mysore University

with reference to his application forwarded thro' the Registrar of Mysore University, praying for the grant of a diploma in Accountancy, Bombay, Mr. Subba Rao is informed that his application cannot be forwarded as the regulations relating to the issue of the diploma do not permit compliance with his request & that it is not found possible to suggest any modifications of the

General and Revenue Secretariat

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the *193*

Date of issue 12/7/32

Signed by Mr B. Muddukrishnappa

To the Secy. Govt Diploma in Accountancy Board, Bbay

List of enclosures .....

Copied by 11/7

Examined by .....

epulations

9/7/32

Fcr Secretary, D. Dept.